

K-12 REVENUES IN MONTANA 1992-2002

A Report Prepared for the

K-12 RENEWAL COMMISSION

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www.leg.state.mt.us/css/fiscal/

This report to the K-12 Renewal Commission contains an historical overview of revenues for K-12 education in Montana. In each case, the data are for fiscal 1992, 1997 and 2002.

Chart 1 – Chart 1 was not available at the time of this printing. It contains all revenues to the K-12 system.

The remaining charts in this presentation all concern state revenues and property tax revenues available for K-12

Chart 2 shows the source of general fund revenue – categorized in broad categories – and where this money is spent.

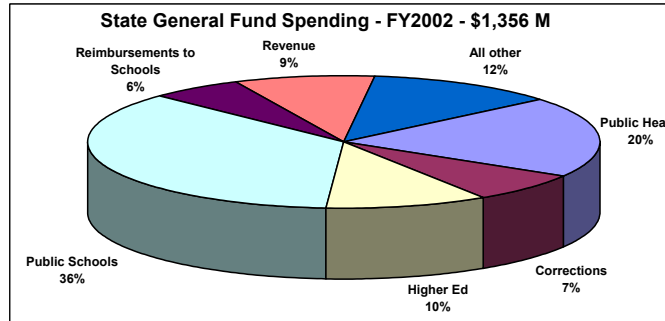
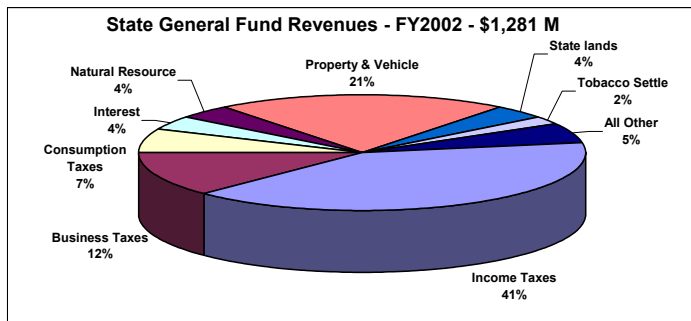
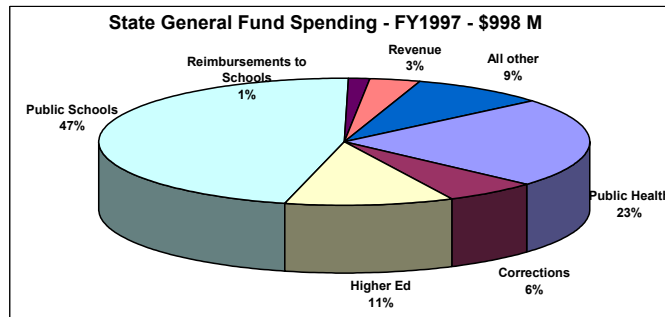
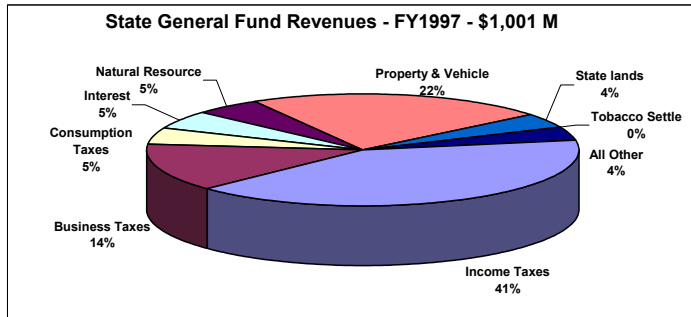
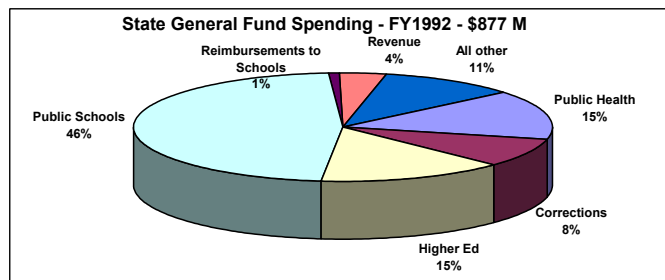
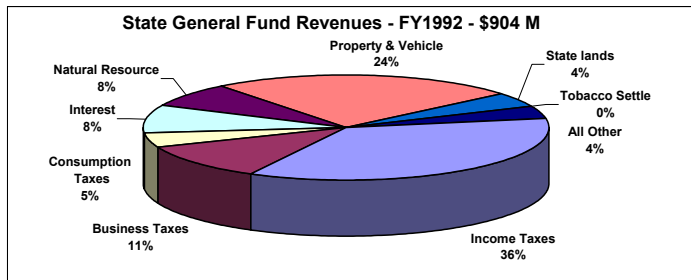
On the revenue side, the following points are important:

- ◆ State revenues grew \$100 million in the five years between 1992 and 1997, but grew by \$280 million between 1997 and 2002. About \$145 million of this increase is due to diversion of formerly local revenue to the state – as per HB 124, passed in the 2001 session.
- ◆ Revenue shares for income taxes, tobacco settlement monies, and consumption taxes (due to HB 124) increased between 1992 and 2002
- ◆ The other sources either increased their share or maintained their share.
- ◆ Property taxes received by the state declined and vehicle taxes increased (due to HB 124), but the combined total decreased between 1992 and 2002.

On the Spending side:

- ◆ The share of general fund spending that goes for schools dropped from 47 percent to 42 percent. The dollars spent for this purpose did not fall – increasing from \$420 million in fiscal 1992 to \$571 million – but rather the general fund took on a much higher spending level in total by committing to reimburse schools counties and cities for revenue given up in HB 124.
- ◆ HB 124 entitlements for cities and counties are in the slice of the pie entitled Revenue (for the Department of Revenue) from which the entitlements are sent. Because of these payments the share for Revenue increases from 4 percent to 9 percent.
- ◆ The share of spending on the University declined by 50 percent between 1992 and 2002.
- ◆ The share spent on corrections declined between 1992 and 1997 and then increased in 2002.
- ◆ The share spent on public health increased between 1992 and 1997 and then declined in 2002.

Chart 2 - Where Does The State General Fund Get Its Revenue and How Is It Spent



Revenue

Business Taxes Include corp, telecom, telephone, railcar, insurance, investment license, contractors, inheritance

Consumption Taxes include cigarette, tobacco, wine, liquor, video, lottery

Interest includes treasury cash account, coal trust interest

Natural Resource includes coal, oil, natural gas, us mineral royalties, electrical generation, wholesale energy

Property and vehicles includes all property and vehicle taxes and fees

State lands includes interest and income on the common school trust

Tobacco settlement includes only the national settlement dollars

All other includes all other revenues such as nursing facilities, highway patrol fines, driver licenses, public institution reimbursements, etc

Spending

"General Fund" includes the School Equalization Account in fiscal 1992

Reimbursements to schools includes HB20 (1989), SB417 (1995), and HB 124 (2001)

Source: SBAS/SABHRS

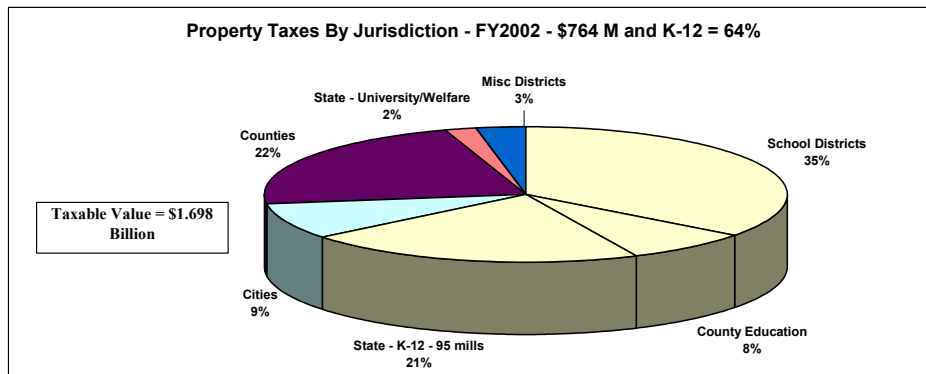
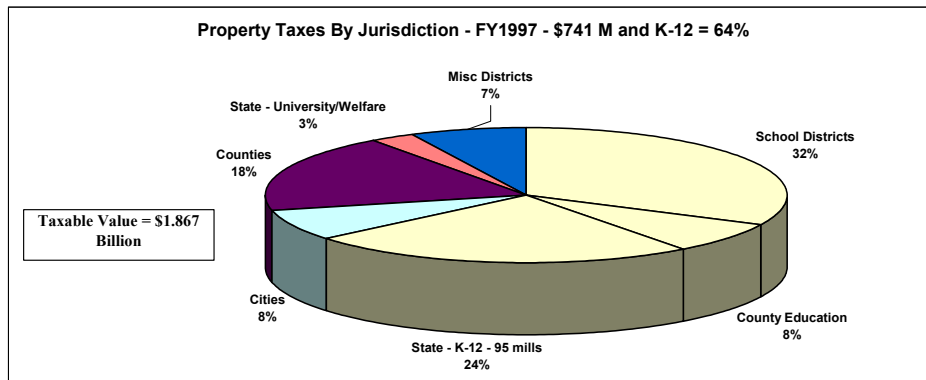
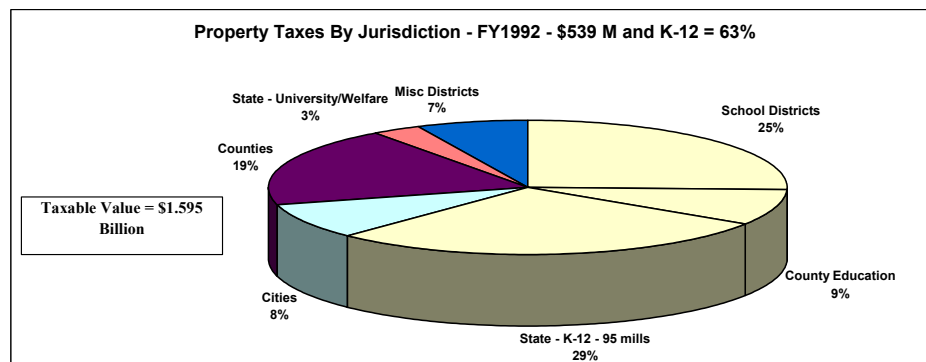
Chart 3 provides a detailed listing of all state general fund revenue sources for fiscal years 1992, 1997, 2002. The data for fiscal 1992 include revenues that were deposited in the old, now abolished, School Equalization Account.

| Chart 3 | | | | |
|------------------------------------|----------------|------------------|------------------|--------------------|
| State General Fund Revenues | | | | |
| Revenue Category | Fiscal 1992 | Fiscal 1997 | Fiscal 2002 | Category |
| Income Tax | 321.538 | 406.276 | 517.568 | Income Tax |
| Corporation Tax | 57.683 | 81.999 | 68.173 | Business Taxes |
| Cigarette Tax | 12.173 | 13.267 | 11.052 | Consumption Taxes |
| Tobacco Tax | 1.225 | 1.702 | 2.229 | Consumption Taxes |
| TCA Interest | 28.703 | 14.925 | 12.414 | Interest |
| Coal Trust Interest | 47.596 | 39.553 | 37.605 | Interest |
| Coal Severance | 15.778 | 10.111 | 8.469 | Natural Resource |
| Oil & Nat Gas Tax | 23.219 | 14.498 | 12.902 | Natural Resource |
| Metal Mines | 3.966 | 2.696 | 3.329 | Natural Resource |
| Electrical Energy | 4.938 | 3.849 | 4.197 | Natural Resource |
| WET | 0.000 | 0.000 | 2.906 | Natural Resource |
| Telephone License | 4.984 | 6.045 | 0.212 | Business Taxes |
| Telecom Excise Tax | | | 19.594 | Business Taxes |
| Railcar Tax | 1.272 | 6.309 | 1.490 | Business Taxes |
| Insurance Tax | 20.387 | 25.342 | 47.291 | Business Taxes |
| Tobacco Settlement | 0.000 | 0.000 | 31.079 | Tobacco Settlement |
| Pub Inst Reimbursements | 16.329 | 11.158 | 14.283 | All Other |
| Video Gaming | 9.875 | 11.073 | 43.666 | Consumption Taxes |
| Inheritance | 11.338 | 14.562 | 13.816 | Business Taxes |
| Liquor Excise & License | 6.122 | 6.107 | 9.514 | Consumption Taxes |
| Liquor Profits | 5.363 | 4.675 | 5.600 | Consumption Taxes |
| Beer Tax | 1.453 | 1.357 | 2.784 | Consumption Taxes |
| Wine Tax | 0.853 | 0.887 | 1.232 | Consumption Taxes |
| Drivers License Fee | 1.776 | 2.954 | 2.580 | All Other |
| Vehicle Tax | 3.227 | 5.273 | 73.127 | Vehicle |
| Vehicle Fees | 10.152 | 10.315 | 27.271 | Vehicle |
| Contractors Tax | 1.270 | 1.964 | 3.267 | Business Taxes |
| Highway Patrol Fines | 1.122 | 3.644 | 4.062 | All Other |
| Investment License Fee | 2.148 | 3.710 | 4.992 | Business Taxes |
| Nursing Facilities Fee | 1.587 | 6.572 | 5.918 | All Other |
| All Other | 15.466 | 15.822 | 43.216 | All Other |
| 40 Mill | 76.612 | 72.561 | 63.045 | Property |
| 55 Mill | 129.526 | 135.894 | 105.376 | Property |
| 1.5 mill | 0.000 | 0.830 | 0.919 | Property |
| Lottery | 5.494 | 6.553 | 7.467 | Consumption Taxes |
| Common School Interest & Income | 39.616 | 39.539 | 48.938 | State Lands |
| US Royalties | 21.150 | 19.161 | 19.772 | Natural Resource |
| Lodging Facility | <u>0.086</u> | <u>0.105</u> | <u>0.039</u> | Business Taxes |
| Totals | <u>904.028</u> | <u>1,001.289</u> | <u>1,281.395</u> | |

Chart 4 shows the jurisdictions receiving property tax for fiscal years 1992, 1997 and 2002.

- ◆ Total property taxes levied increased by 42 percent between 1992 and 2002, and the proportion distributed for public school purposes stayed nearly the same
- ◆ Taxable value increased between 1992 and 1997, in spite of a reduction beginning in fiscal 1995 of the tax rate on business equipment (SB417)
- ◆ Taxable value declined between 1997 and 2002 due to several tax rate reductions: SB 200, eliminating livestock taxes, reducing the tax rate on business equipment to 3 percent, reducing the tax rate on electrical generation and telecom property to 6 percent
- ◆ Since the state's mills (95 mills) are fixed, the amount of state property taxes rises and falls with taxable value. The state's share however has steadily declined between 1992 and 2002 as mills levied by districts and the county education accounts have continued to rise.

Chart 4 - Where are Property Tax Dollars Spent

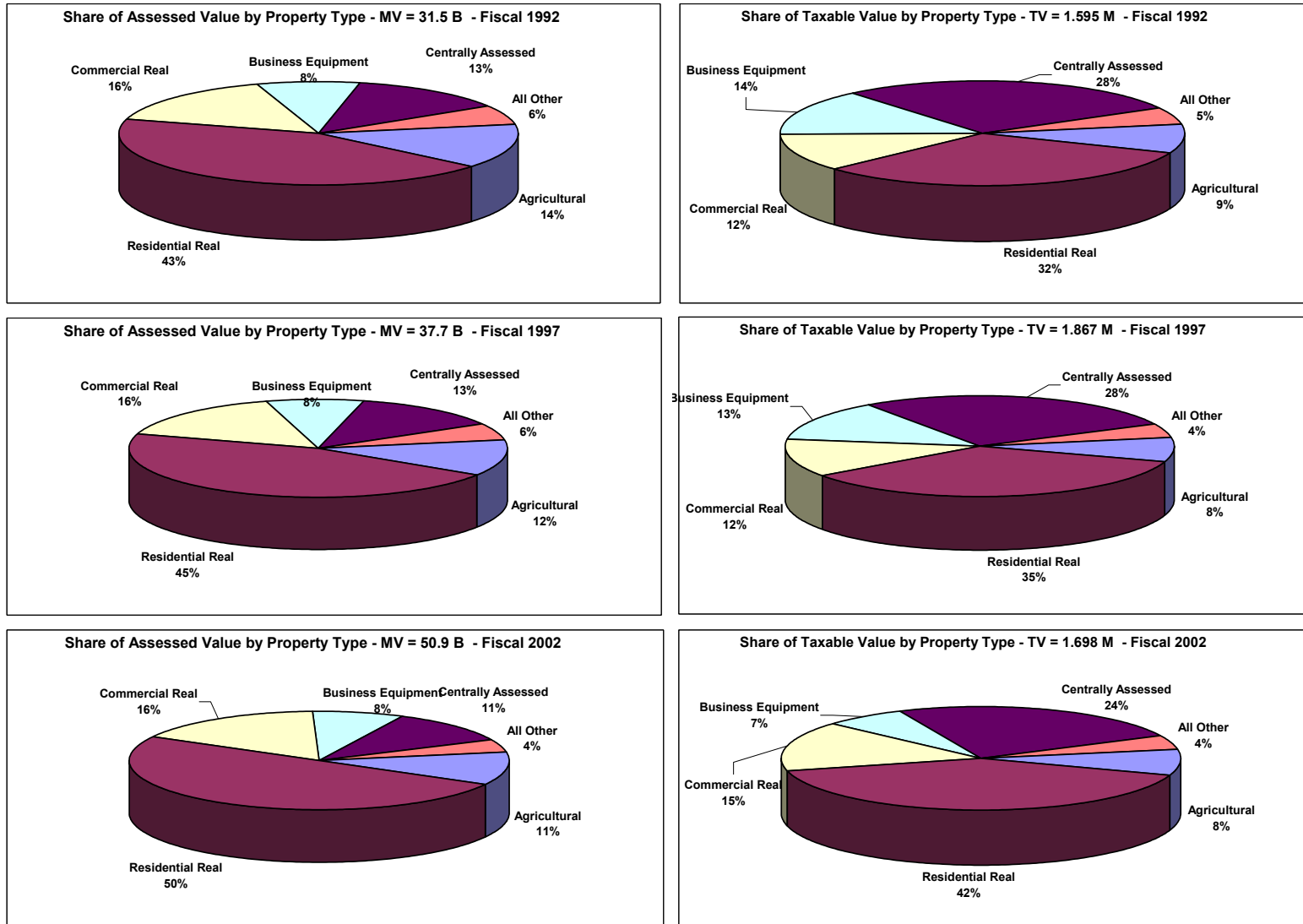


Source: Biennial Report, Department of Revenue, Various Years

Chart 5 shows what has happened to the property tax base for fiscal years 1992, 1997, and 2002.

- ◆ For the assessed value chart:
 - The share for agricultural land has steadily declined between 1992 and 2002. Agricultural land includes timberland and is valued on its productive capacity, not its market value. Beginning in fiscal 1994, agricultural land assessment techniques were changed (to the productivity standard) and the tax rate was reduced from 30 percent to the same rate as residential and commercial real estate (at the time 3.86 percent).
 - The share for residential real estate has increased to 50 percent from 43 percent of all assessed value, while the share for commercial real estate has remained constant. The increase in the share for residential real estate is a reflection of the large increase in appraised values in fiscal 1998. Beginning in fiscal 2000, these values were phased in.
 - The share for business equipment has remained steady while the share for centrally assessed and all other property has declined. Contributing to the decline in the share for centrally assessed valuations was SB 111, passed in the 1999 regular session, that removed from valuations the value of intangibles for all centrally assessed properties. The decline in the share for all other probably reflects the phasing down (and eventual elimination) of livestock in the tax base.
- ◆ For the taxable value chart:
 - The shares for business equipment and centrally assessed both declined as a result of legislation in the 1999 session: SB 200, which reduced the tax rate on business equipment to 3 percent from 6 percent, HB 174, which reduced the tax rate on electrical generation to 6 percent from 12 percent, and HB 128, which reduced the tax rate on telecom property to 6 percent from 12 percent.
 - The shares for centrally assessed property in the taxable value chart are more than double its share in the assessed value chart, because of much higher tax rates on centrally assessed property compared to tax rates with other property.
 - The shares for residential real estate increased by around a third, while the shares for commercial real estate increased by 25 percent. This is the result of reappraisal (and its phase-in) beginning in fiscal 1998, as well as growth in the numbers of properties. This is in spite of the institution of homestead and comstead exemptions for both property types, as well as reductions in the tax rates. (SB 184, 1999 session)
 - Total taxable values increased between 1992 and 1997, and then decreased by 2002, as a result of the tax rate reductions discussed above.

Chart 5 - Assessed Values and Taxable Values by Type of Property

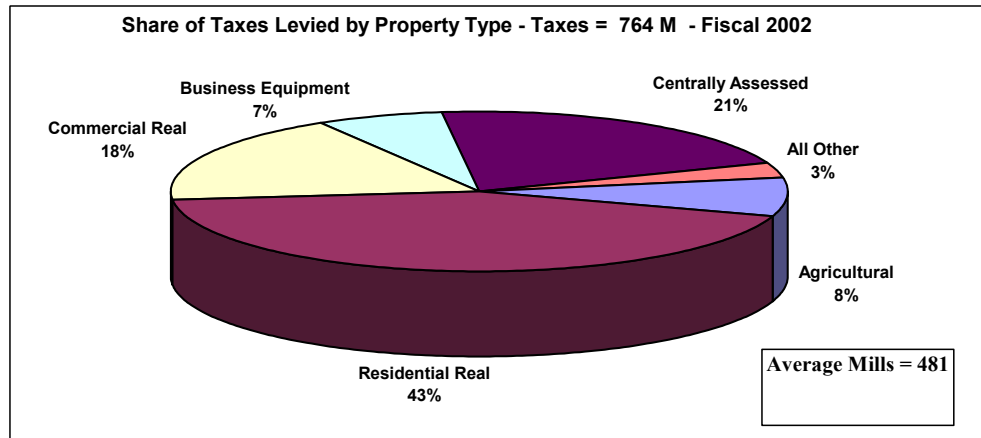
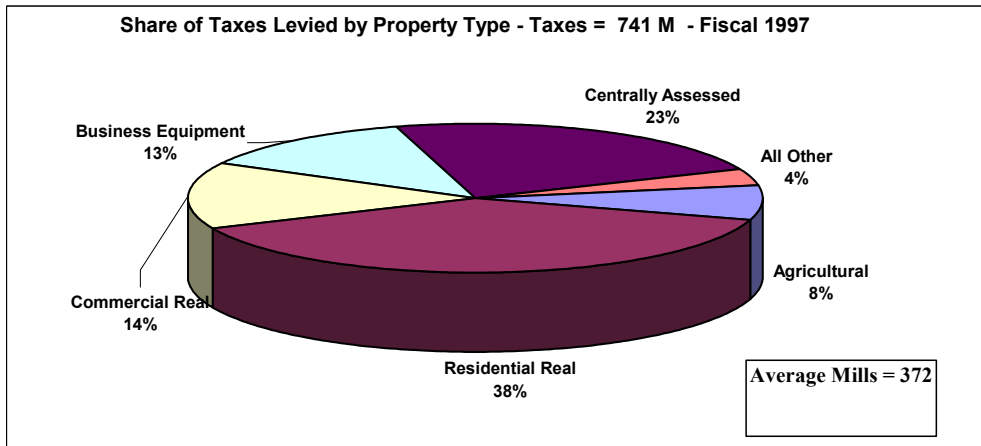
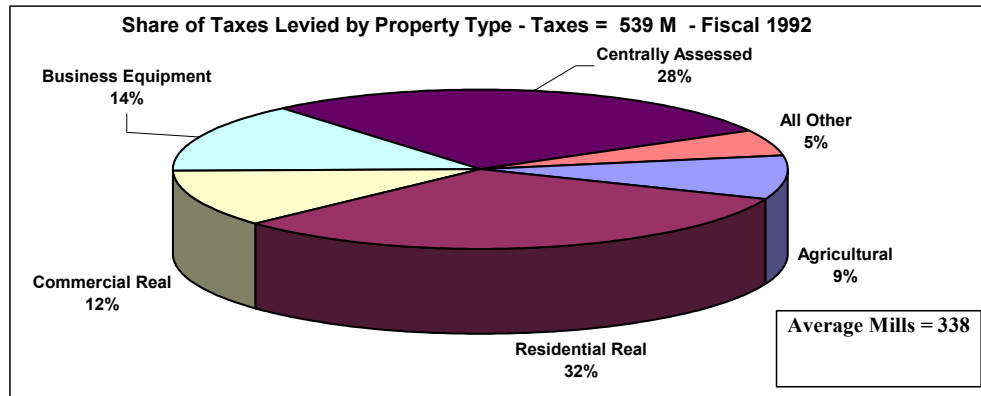


Source Biennial Reports, Department of Revenue, and Average Mill Worksheets

Chart 6 shows the shares of taxes levied by property types for fiscal years 1992, 1997, and 2002.

- ◆ The share of all taxes levied on centrally assessed property, business equipment, agricultural (and timber) land and all other property declined between 1992 and 2002. This mainly reflects the reductions in tax rates referred to above. The share of the tax burden on residential and commercial real estate has increased to 61 percent in 2002 from 44 percent in 1992.
- ◆ The rate of growth total taxes levied on all property was slower between 1997 and 2002 (3 percent) than between 1992 and 1997 (37 percent).
- ◆ The rate of growth for residential real estate taxes levied grew 16 percent between 1997 and 2002, much slower than the rate of growth between 1992 and 1997 (46 percent).
- ◆ The effective tax rates (taxes divided by assessed value) for all property have in general declined or stayed the same between 1992 and 2002. Except for centrally assessed property, all effective tax rates are between 1 percent and 1.6 percent, a much narrower range than previously.
- ◆ Average mills between 1992 and 1997 increased much slower (10 percent) than between 1997 and 2002 (29 percent). This probably is reflective of the much slower growth in the tax base in the 1997 to 2002 time period.

Chart 6 - Who Pays Property Taxes



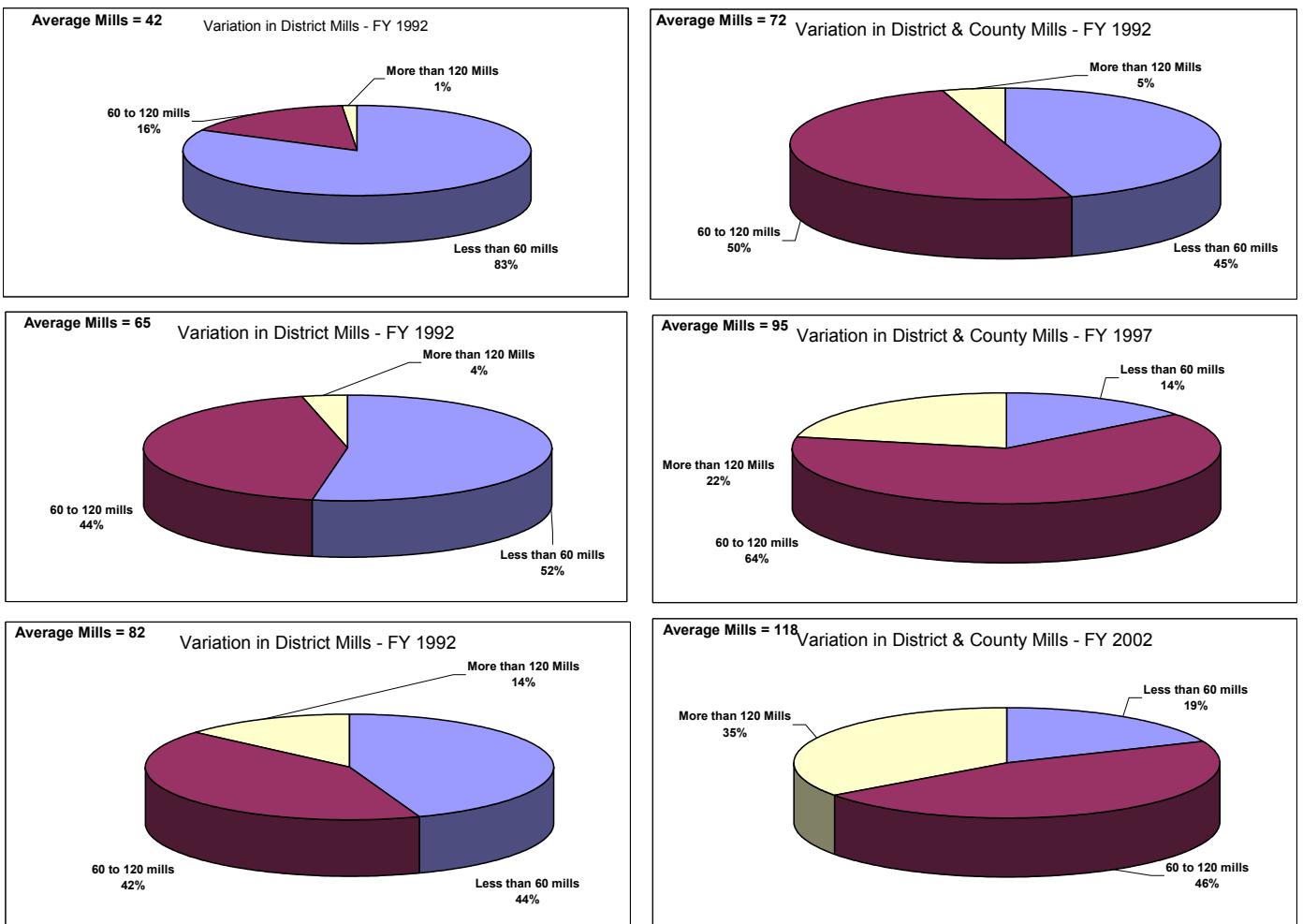
Source: Biennial Reports DOR

| Effective Tax Rate | | | |
|--------------------|--------|--------|--------|
| | FY1992 | FY1997 | FY2002 |
| Agricultural | 1.0% | 1.2% | 1.1% |
| Residential Real | 1.4% | 1.7% | 1.3% |
| Commercial Real | 1.6% | 1.8% | 1.6% |
| Business Equipment | 2.9% | 3.0% | 1.3% |
| Centrally Assessed | 3.1% | 3.6% | 3.0% |
| All Other | 1.2% | 1.2% | 1.0% |

Chart 7 shows what has happened to mills for school districts and combined district and county education mills between fiscal 1992 and 2002.

- ◆ For both sets of mill calculations (district and district plus county education accounts), the proportion of jurisdictions with more than 120 mills has increased substantially, while the proportion of jurisdictions with less than 60 mills has declined substantially.
- ◆ Average mills between 1992 and 2002 have nearly doubled for districts and increased by 64 percent for the combined mills.

Chart 7 - What has Happened to Mills for Schools



Source: OPIBUD, various years
All K-12 (elementary and high school in same district) are excluded, all years

Chart 8 shows the geographic variation in mills as existed in tax year 2002 (fiscal year 2003). The mill levy shown is for property within each city and includes mills for the city, county, school district, and state combined. Mill levies vary from a low of 213 for Colstrip, and a high of 1,010 for Westby.

- ◆ Statistical analysis showed a very weak negative relationship between mill levies and taxable value per ANB, a small positive relationship between mills and the size of schools and a small negative relationship between mills and nonlevy revenue per ANB. This would indicate that the level of mills in a jurisdiction is related to other factors, such as a higher preference in some communities for providing educational services than in other communities.

| Chart 8 | | | | Chart 8 | | | |
|--|------------------|-----------|---------------|--|------------------|-----------|---------------|
| Total of State, Local, and School Mill Levies and Taxable Values of Cities - Tax Year 2002 | | | | Total of State, Local, and School Mill Levies and Taxable Values of Cities - Tax Year 2002 | | | |
| County | City | Mill Levy | Taxable Value | County | City | Mill Levy | Taxable Value |
| Mineral | Alberton | 623.70 | 288,729 | Custer | Ismay | 454.86 | 35,892 |
| Deer Lodge | Anaconda | 737.98 | 3,983,420 | Carbon | Joliet | 547.80 | 455,483 |
| Roosevelt | Bainville | 522.32 | 94,231 | Garfield | Jordan | 595.66 | 214,285 |
| Fallon | Baker | 422.49 | 1,109,889 | Wheatland | Judith Gap | 444.75 | 102,848 |
| Carbon | Bearcreek | 457.95 | 79,642 | Flathead | Kalispell | 638.68 | 24,426,507 |
| Gallatin | Belgrade | 549.40 | 6,427,559 | Toole | Kevin | 447.91 | 79,733 |
| Cascade | Belt | 614.12 | 452,896 | Yellowstone | Laurel | 567.67 | 5,815,575 |
| Chouteau | Big Sandy | 454.25 | 535,414 | Golden Valley | Lavina | 433.41 | 136,298 |
| Sweetgrass | Big Timber | 458.39 | 2,706,808 | Fergus | Lewistown | 647.76 | 5,309,461 |
| Yellowstone | Billings | 560.33 | 111,140,714 | Lincoln | Libby | 491.46 | 2,529,771 |
| Jefferson | Boulder | 587.10 | 777,255 | Beaverhead | Lima | 613.15 | 183,608 |
| Gallatin | Bozeman | 533.90 | 46,473,541 | Park | Livingston | 538.18 | 8,608,480 |
| Carbon | Bridger | 506.32 | 610,777 | Big Horn | Lodge Grass | 398.83 | 129,278 |
| Powder River | Broadus | 604.26 | 299,228 | Phillips | Malta | 571.18 | 1,650,863 |
| Yellowstone | Broadview | 407.31 | 206,450 | Gallatin | Manhattan | 515.25 | 1,708,805 |
| Roosevelt | Brockton | 363.09 | 59,126 | Sheridan | Medicine Lake | 696.61 | 122,521 |
| Glacier | Browning | 651.08 | 424,776 | Musselshell | Melstone | 627.34 | 93,746 |
| Silver Bow | Butte/Silver Bow | 602.10 | 56,955,187 | Custer | Miles City | 760.23 | 6,312,801 |
| Cascade | Cascade | 561.24 | 636,258 | Missoula | Missoula | 689.75 | 84,631,778 |
| Liberty | Chester | 412.88 | 698,424 | Fergus | Moore | 410.37 | 182,094 |
| Blaine | Chinook | 640.64 | 972,066 | Valley | Nashua | 617.91 | 198,020 |
| Teton | Choteau | 532.98 | 1,413,032 | Cascade | Neihart | 518.13 | 254,335 |
| McCone | Circle | 641.28 | 563,861 | Valley | Opheim | 494.97 | 75,421 |
| Park | Clyde Park | 495.78 | 295,795 | Sheridan | Outlook | 646.39 | 40,767 |
| Rosebud | Colstrip | 213.24 | 72,841,196 | Granite | Philipsburg | 508.19 | 810,204 |
| Flathead | Columbia Falls | 580.19 | 4,132,921 | Ravalli | Pinesdale | 440.72 | 222,581 |
| Stillwater | Columbus | 453.99 | 6,776,733 | Sanders | Plains | 463.24 | 1,102,394 |
| Pondera | Conrad | 624.41 | 1,501,614 | Sheridan | Plentywood | 623.37 | 1,587,377 |
| Roosevelt | Culbertson | 528.81 | 423,595 | Fallon | Plevna | 330.70 | 70,454 |
| Glacier | Cut Bank | 630.92 | 2,415,167 | Lake | Polson | 484.68 | 5,626,883 |
| Ravalli | Darby | 438.80 | 704,268 | Roosevelt | Poplar | 468.54 | 442,497 |
| Powell | Deer Lodge | 570.94 | 2,320,293 | Carbon | Red Lodge | 471.16 | 4,671,252 |
| Fergus | Denton | 572.66 | 209,173 | Lincoln | Rexford | 366.32 | 96,214 |
| Beaverhead | Dillon | 569.83 | 4,068,918 | Dawson | Richey | 554.65 | 138,655 |
| Phillips | Dodson | 433.40 | 61,571 | Lake | Ronan | 495.88 | 1,641,330 |
| Granite | Drummond | 531.73 | 368,937 | Musselshell | Roundup | 601.62 | 1,455,091 |
| Teton | Dutton | 514.05 | 309,154 | Golden Valley | Ryegate | 389.06 | 138,827 |
| Lewis & Clark | East Helena | 599.07 | 2,544,693 | Phillips | Saco | 351.79 | 215,919 |
| Carter | Ekalaka | 683.42 | 169,176 | Daniels | Scobey | 693.33 | 704,969 |
| Madison | Ennis | 415.22 | 1,493,227 | Toole | Shelby | 641.36 | 3,152,882 |
| Lincoln | Eureka | 462.13 | 943,338 | Madison | Sheridan | 595.09 | 701,062 |
| Teton | Fairfield | 703.98 | 939,778 | Richland | Sidney | 582.50 | 3,543,790 |
| Richland | Fairview | 519.26 | 376,882 | Lake | St. Ignatius | 465.04 | 475,939 |
| Daniels | Flaxville | 462.24 | 41,251 | Judith Basin | Stanford | 437.03 | 325,406 |
| Rosebud | Forsyth | 528.56 | 1,454,537 | Ravalli | Stevensville | 475.32 | 1,868,133 |
| Chouteau | Fort Benton | 632.07 | 1,083,499 | Toole | Sunburst | 491.67 | 271,749 |
| Valley | Fort Peck | 472.96 | 187,288 | Mineral | Superior | 563.37 | 902,463 |
| Roosevelt | Froid | 604.92 | 98,622 | Prairie | Terry | 656.78 | 367,091 |
| Carbon | Fromberg | 603.93 | 264,366 | Sanders | Thompson Falls | 448.58 | 1,372,212 |
| Chouteau | Geraldine | 463.50 | 227,572 | Gallatin | Three Forks | 451.38 | 1,757,350 |
| Valley | Glasgow | 570.67 | 2,919,137 | Broadwater | Townsend | 435.92 | 1,511,619 |
| Dawson | Glendive | 829.28 | 4,332,673 | Lincoln | Troy | 594.87 | 723,332 |
| Fergus | Grass Range | 478.00 | 81,414 | Madison | Twin Bridges | 588.81 | 416,070 |
| Cascade | Great Falls | 577.20 | 64,793,086 | Pondera | Valier | 581.58 | 521,325 |
| Ravalli | Hamilton | 516.86 | 5,976,972 | Madison | Virginia City | 378.09 | 306,123 |
| Big Horn | Hardin | 536.60 | 2,445,769 | Silver Bow | Walkerville | 599.07 | 337,373 |
| Blaine | Harlem | 761.68 | 490,144 | Gallatin | West Yellowstone | 387.52 | 4,414,709 |
| Wheatland | Harlowton | 538.12 | 743,494 | Sheridan | Westby | 1,009.58 | 70,964 |
| Hill | Havre | 602.30 | 7,861,254 | Meagher | White Sulphur | 534.26 | 864,841 |
| Lewis & Clark | Helena | 647.74 | 44,248,162 | Flathead | Whitefish | 489.11 | 13,136,848 |
| Hill | Hingham | 462.73 | 154,484 | Jefferson | Whitehall | 446.16 | 946,343 |
| Judith Basin | Hobson | 411.49 | 154,936 | Wibaux | Wibaux | 501.20 | 341,677 |
| Sanders | Hot Springs | 566.93 | 391,753 | Fergus | Winifred | 501.85 | 108,136 |
| Treasure | Hysham | 541.22 | 195,970 | Petroleum | Winnet | 526.22 | 101,688 |
| | | | | Roosevelt | Wolf Point | 607.29 | 1,474,033 |

Chart 9 shows the mill levies for each jurisdiction within a county, and thus the variation in mill levies between counties. The smallest mill levy is in Rosebud County at 212 mills and the largest mill levy is in Deer Lodge County at 660 mills.

| Chart 9 | | | | | | | |
|--|----------------------|-----------------------|----------|-----------------|---------------------------|-----------------------|--------|
| TY 2002 State, Counties, and Schools Average Mill Levies | | | | | | | |
| County | University System | State General Fund | County * | Misc. & Fire | Countywide Trans & Ret | School Districts** | Total |
| Beaverhead | 6.00 | 95.00 | 108.87 | 8.03 | 53.77 | 207.53 | 479.20 |
| Big Horn | 6.00 | 95.00 | 64.00 | 4.78 | 43.62 | 137.46 | 350.86 |
| Blaine | 6.00 | 95.00 | 150.18 | 4.53 | 46.29 | 94.27 | 396.27 |
| Broadwater | 6.00 | 95.00 | 104.02 | 14.69 | 14.51 | 124.27 | 358.49 |
| Carbon | 6.00 | 95.00 | 87.57 | 10.09 | 37.82 | 158.28 | 394.76 |
| Carter | 6.00 | 95.00 | 122.21 | 0.44 | 18.87 | 70.59 | 313.11 |
| Cascade | 6.00 | 96.50 | 108.96 | 15.98 | 44.81 | 201.76 | 474.01 |
| Chouteau | 6.00 | 95.00 | 115.21 | 26.36 | 28.60 | 146.26 | 417.43 |
| Custer | 6.00 | 95.00 | 147.17 | 3.26 | 39.04 | 242.66 | 533.13 |
| Daniels | 6.00 | 95.00 | 139.95 | 31.57 | 32.43 | 220.29 | 525.24 |
| Dawson | 6.00 | 95.00 | 159.67 | 6.39 | 43.13 | 271.15 | 581.34 |
| Deer Lodge | 6.00 | 95.00 | 232.53 | 62.19 | 39.44 | 224.94 | 660.10 |
| Fallon | 6.00 | 95.00 | 107.37 | 5.82 | 3.36 | 22.44 | 239.99 |
| Fergus | 6.00 | 95.00 | 107.94 | 9.52 | 48.86 | 187.47 | 454.79 |
| Flathead | 6.00 | 95.00 | 112.82 | 10.35 | 39.19 | 195.47 | 458.83 |
| Gallatin | 6.00 | 95.00 | 79.04 | 18.00 | 44.06 | 170.35 | 412.45 |
| Garfield | 6.00 | 95.00 | 181.83 | 1.31 | 44.51 | 117.52 | 446.17 |
| Glacier | 6.00 | 95.00 | 132.34 | 5.07 | 65.66 | 231.83 | 535.90 |
| Golden Valley | 6.00 | 95.00 | 65.77 | 2.75 | 30.45 | 152.92 | 352.89 |
| Granite | 6.00 | 95.00 | 122.55 | 8.22 | 30.21 | 163.21 | 425.19 |
| Hill | 6.00 | 95.00 | 112.49 | 8.51 | 52.11 | 173.93 | 448.04 |
| Jefferson | 6.00 | 95.00 | 94.80 | 10.30 | 34.79 | 161.98 | 402.87 |
| Judith Basin | 6.00 | 95.00 | 109.26 | 4.48 | 24.12 | 165.83 | 404.69 |
| Lake | 6.00 | 95.00 | 96.90 | 11.59 | 45.71 | 140.48 | 395.68 |
| Lewis And Clark | 6.00 | 96.50 | 144.81 | 11.41 | 47.51 | 233.38 | 539.61 |
| Liberty | 6.00 | 95.00 | 142.51 | 9.22 | 22.78 | 151.32 | 426.83 |
| Lincoln | 6.00 | 95.00 | 79.19 | 16.69 | 32.17 | 170.86 | 399.91 |
| Madison | 6.00 | 95.00 | 98.56 | 20.99 | 28.92 | 140.77 | 390.24 |
| McCone | 6.00 | 95.00 | 184.04 | 2.57 | 22.52 | 132.28 | 442.41 |
| Meagher | 6.00 | 95.00 | 121.98 | 7.90 | 22.31 | 117.18 | 370.37 |
| Mineral | 6.00 | 95.00 | 102.46 | 15.11 | 40.69 | 207.66 | 466.92 |
| Missoula | 6.00 | 96.50 | 142.24 | 27.59 | 44.05 | 217.65 | 534.03 |
| Musselshell | 6.00 | 95.00 | 143.16 | 11.05 | 46.89 | 188.57 | 490.67 |
| Park | 6.00 | 95.00 | 79.58 | 9.97 | 49.34 | 153.39 | 393.28 |
| Petroleum | 6.00 | 95.00 | 75.96 | 6.11 | 49.10 | 183.51 | 415.68 |
| Phillips | 6.00 | 95.00 | 74.36 | 5.68 | 6.98 | 139.28 | 327.30 |
| Pondera | 6.00 | 95.00 | 148.16 | 11.12 | 57.93 | 185.00 | 503.21 |
| Powder River | 6.00 | 95.00 | 225.58 | 2.29 | 60.36 | 126.43 | 515.66 |
| Powell | 6.00 | 95.00 | 101.09 | 4.35 | 37.37 | 201.57 | 445.38 |
| Prairie | 6.00 | 95.00 | 178.02 | 3.81 | 36.83 | 173.70 | 493.36 |
| Ravalli | 6.00 | 95.00 | 105.99 | 20.97 | 34.98 | 143.21 | 406.15 |
| Richland | 6.00 | 95.00 | 132.34 | 1.95 | 24.37 | 190.51 | 450.17 |
| Roosevelt | 6.00 | 95.00 | 104.37 | 6.43 | 63.78 | 151.68 | 427.26 |
| Rosebud | 6.00 | 95.00 | 19.15 | 11.74 | 15.92 | 63.71 | 211.52 |
| Sanders | 6.00 | 95.00 | 73.41 | 17.45 | 24.72 | 136.30 | 352.88 |
| Sheridan | 6.00 | 95.00 | 133.78 | 14.09 | 38.76 | 195.63 | 483.26 |
| Silver Bow | 6.00 | 96.50 | 167.59 | 24.14 | 52.09 | 209.92 | 556.24 |
| Stillwater | 6.00 | 95.00 | 92.72 | 9.44 | 27.98 | 119.78 | 350.92 |
| Sweet Grass | 6.00 | 95.00 | 114.93 | 7.29 | 35.58 | 126.51 | 385.31 |
| Teton | 6.00 | 95.00 | 125.12 | 5.67 | 42.51 | 202.32 | 476.62 |
| Toole | 6.00 | 95.00 | 120.19 | 4.28 | 47.96 | 156.51 | 429.94 |
| Treasure | 6.00 | 95.00 | 100.03 | 2.84 | 31.97 | 129.78 | 365.62 |
| Valley | 6.00 | 95.00 | 82.79 | 5.57 | 36.81 | 145.04 | 371.21 |
| Wheatland | 6.00 | 95.00 | 105.26 | 1.04 | 32.57 | 123.52 | 363.39 |
| Wibaux | 6.00 | 95.00 | 190.37 | 10.79 | 0.19 | 148.56 | 450.91 |
| Yellowstone | 6.00 | 96.50 | 86.39 | 12.79 | 48.67 | 208.22 | 458.57 |

* Adjusted for Non-City Mills (Road Fund, etc.). Includes entitlement levy.
 ** Value listed is the county average school levy.

Chart 10 shows state comparisons for state, federal and local shares of total K-12 revenues, Montana ranks 32nd for state share, 7th for federal share and 25th for local share. The data are from fiscal 2000, the latest year available for cross state comparisons.

| Chart 10 Revenues for K-12 - State Comparisons - FY 2000 | | | | | | |
|---|------------------------------------|------|--------------------------------------|------|------------------------------------|------|
| State | State Share of K-12 Revenues | Rank | Federal Share of K-12 Revenues | Rank | Local Share of K-12 Revenues | Rank |
| Alabama | 62.2% | 9 | 9.1% | 13 | 23.8% | 46 |
| Alaska | 58.9% | 17 | 15.4% | 2 | 23.0% | 47 |
| Arizona | 43.6% | 36 | 10.8% | 9 | 43.1% | 20 |
| Arkansas | 60.2% | 14 | 8.8% | 16 | 29.0% | 37 |
| California | 60.3% | 13 | 8.7% | 17 | 29.9% | 35 |
| Colorado | 41.3% | 39 | 5.4% | 43 | 48.7% | 14 |
| Connecticut | 40.2% | 42 | 4.1% | 50 | 53.1% | 5 |
| Delaware | 65.6% | 5 | 7.5% | 25 | 25.7% | 45 |
| District of Columbia | 0.0% | 51 | 20.4% | 1 | 78.6% | 1 |
| Florida | 49.5% | 27 | 8.4% | 19 | 38.5% | 26 |
| Georgia | 47.9% | 29 | 6.6% | 33 | 43.8% | 19 |
| Hawaii | 88.8% | 1 | 9.0% | 14 | 0.5% | 51 |
| Idaho | 61.1% | 11 | 7.7% | 23 | 29.4% | 36 |
| Illinois | 30.8% | 49 | 7.7% | 24 | 59.4% | 3 |
| Indiana | 52.3% | 24 | 5.3% | 45 | 39.6% | 23 |
| Iowa | 50.6% | 26 | 6.1% | 37 | 38.0% | 27 |
| Kansas | 62.4% | 8 | 6.3% | 36 | 28.7% | 38 |
| Kentucky | 60.7% | 12 | 10.0% | 10 | 27.1% | 40 |
| Louisiana | 49.5% | 28 | 11.5% | 8 | 36.9% | 30 |
| Maine | 44.6% | 33 | 8.0% | 22 | 45.2% | 17 |
| Maryland | 39.0% | 44 | 5.6% | 42 | 52.1% | 7 |
| Massachusetts | 43.7% | 35 | 5.3% | 44 | 49.5% | 13 |
| Michigan | 64.6% | 6 | 6.8% | 30 | 26.4% | 43 |
| Minnesota | 60.0% | 15 | 4.8% | 47 | 32.1% | 33 |
| Mississippi | 56.2% | 20 | 13.7% | 4 | 26.9% | 41 |
| Missouri | 37.6% | 46 | 6.6% | 34 | 51.9% | 8 |
| Montana | 44.7% | 32 | 12.2% | 7 | 38.9% | 25 |
| Nebraska | 36.6% | 47 | 6.9% | 29 | 51.1% | 10 |
| Nevada | 29.1% | 50 | 5.0% | 46 | 62.2% | 2 |
| New Hampshire | 55.8% | 21 | 4.4% | 49 | 37.5% | 29 |
| New Jersey | 41.2% | 41 | 3.9% | 51 | 53.0% | 6 |
| New Mexico | 71.5% | 3 | 14.1% | 3 | 12.3% | 50 |
| New York | 44.8% | 31 | 5.8% | 39 | 48.6% | 15 |
| North Carolina | 67.6% | 4 | 7.1% | 28 | 22.8% | 48 |
| North Dakota | 40.2% | 43 | 12.9% | 5 | 41.6% | 22 |
| Ohio | 42.5% | 38 | 5.8% | 38 | 47.9% | 16 |
| Oklahoma | 58.4% | 18 | 9.9% | 11 | 26.4% | 42 |
| Oregon | 57.1% | 19 | 6.8% | 31 | 33.3% | 32 |
| Pennsylvania | 37.8% | 45 | 6.4% | 35 | 53.9% | 4 |
| Rhode Island | 41.3% | 40 | 5.8% | 40 | 51.6% | 9 |
| South Carolina | 52.8% | 23 | 8.4% | 21 | 35.0% | 31 |
| South Dakota | 34.5% | 48 | 12.5% | 6 | 50.1% | 11 |
| Tennessee | 45.8% | 30 | 9.0% | 15 | 42.3% | 21 |
| Texas | 44.2% | 34 | 8.6% | 18 | 44.9% | 18 |
| Utah | 59.2% | 16 | 7.5% | 26 | 30.9% | 34 |
| Vermont | 73.6% | 2 | 6.7% | 32 | 18.0% | 49 |
| Virginia | 42.6% | 37 | 5.7% | 41 | 49.9% | 12 |
| Washington | 63.5% | 7 | 7.3% | 27 | 25.9% | 44 |
| West Virginia | 61.7% | 10 | 9.5% | 12 | 27.5% | 39 |
| Wisconsin | 54.0% | 22 | 4.8% | 48 | 39.0% | 24 |
| Wyoming | 51.9% | 25 | 8.4% | 20 | 38.0% | 28 |
| Revenues are all money received by a school system, excluding that from issuance of debt or liquidation of investments Source: Digest of Education Statistics - 2002 | | | | | | |

Chart 11 shows how Montana ranks in terms of total resources per child with other states. Montana ranks 37th on this measure and ranks 7th in the nation when the measure is total revenues for K-12 per dollar of personal income. This reflects Montana's low level of income.

| Chart 11 Revenues for K-12 - State Comparisons - FY 2000 | | | | |
|--|-------------------------------|------|--|------|
| State | Per Pupil K-12 Revenues | Rank | K-12 Revenues as Percent of Personal Income | Rank |
| Alabama | \$ 6,593 | 42 | \$ 48.62 | 26 |
| Alaska | 9,773 | 5 | 74.19 | 1 |
| Arizona | 6,396 | 44 | 45.31 | 39 |
| Arkansas | 6,285 | 46 | 49.95 | 22 |
| California | 7,510 | 27 | 45.74 | 36 |
| Colorado | 7,103 | 34 | 39.31 | 50 |
| Connecticut | 10,446 | 4 | 44.86 | 40 |
| Delaware | 9,514 | 7 | 46.29 | 34 |
| District of Columbia | 11,418 | 2 | 42.61 | 46 |
| Florida | 7,373 | 31 | 41.83 | 47 |
| Georgia | 7,868 | 21 | 52.57 | 12 |
| Hawaii | 7,559 | 25 | 43.02 | 43 |
| Idaho | 5,920 | 48 | 50.77 | 18 |
| Illinois | 8,458 | 16 | 45.40 | 38 |
| Indiana | 8,515 | 15 | 54.19 | 10 |
| Iowa | 7,428 | 28 | 50.26 | 20 |
| Kansas | 7,402 | 29 | 49.09 | 24 |
| Kentucky | 6,678 | 41 | 47.03 | 32 |
| Louisiana | 6,323 | 45 | 47.89 | 29 |
| Maine | 8,237 | 19 | 55.91 | 7 |
| Maryland | 8,757 | 13 | 44.16 | 41 |
| Massachusetts | 9,669 | 6 | 42.78 | 45 |
| Michigan | 8,904 | 11 | 55.41 | 8 |
| Minnesota | 8,341 | 17 | 48.45 | 27 |
| Mississippi | 5,472 | 50 | 47.84 | 30 |
| Missouri | 7,246 | 32 | 45.92 | 35 |
| Montana | 6,970 | 37 | 56.49 | 6 |
| Nebraska | 7,661 | 24 | 49.00 | 25 |
| Nevada | 6,906 | 38 | 40.06 | 49 |
| New Hampshire | 7,388 | 30 | 40.88 | 48 |
| New Jersey | 11,742 | 1 | 52.29 | 14 |
| New Mexico | 6,753 | 40 | 57.63 | 5 |
| New York | 10,992 | 3 | 51.47 | 15 |
| North Carolina | 7,103 | 34 | 45.56 | 37 |
| North Dakota | 6,856 | 39 | 52.33 | 13 |
| Ohio | 8,273 | 18 | 49.71 | 23 |
| Oklahoma | 6,222 | 47 | 50.62 | 19 |
| Oregon | 7,951 | 20 | 48.36 | 28 |
| Pennsylvania | 8,954 | 10 | 47.41 | 31 |
| Rhode Island | 9,317 | 8 | 50.08 | 21 |
| South Carolina | 7,021 | 36 | 51.17 | 17 |
| South Dakota | 6,589 | 43 | 47.03 | 32 |
| Tennessee | 5,802 | 49 | 37.90 | 51 |
| Texas | 7,222 | 33 | 53.55 | 11 |
| Utah | 5,300 | 51 | 51.32 | 16 |
| Vermont | 9,054 | 9 | 61.59 | 3 |
| Virginia | 7,739 | 22 | 42.87 | 44 |
| Washington | 7,540 | 26 | 43.26 | 42 |
| West Virginia | 7,683 | 23 | 59.18 | 4 |
| Wisconsin | 8,884 | 12 | 54.60 | 9 |
| Wyoming | 8,531 | 14 | 62.07 | 2 |
| Revenues are all money received by a school system, excluding that from issuance of debt or liquidation of investments | | | | |
| Source: Digest of Education Statistics - 2002 | | | | |